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Vidyavardhaka Sangha (R.)

VVS FIRST GRADE COLLEGE

"Mangaladhama", II Block, III Stage, Basaveshwarnagar, Bengaluru-560079

Affiliated to Bengaluru City University

NAAC ACCREDITED GRADE B++

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Annual Quality Assurance Report (AQAR) - 2024 – 2025

Criteria 2- Teaching –Learning and Evaluation

2.6 - Student Performance and Learning Outcomes

Key Indicator	Code	Description
2.6	2.6	Student Performance and Learning Outcomes
Metric	2.6.1	Programme outcomes and course outcomes stated and communicated

Course Specific Outcomes

Vidya Vardhaka Sangha First Grade College, Basaveshwaranagar, Bengaluru – 79, is affiliated with Bengaluru City University and offers undergraduate programmes such as B.Com and BBA. The syllabus for each course is designed and prescribed by the Board of Studies of the University and is followed across all affiliated colleges.

The institution makes consistent efforts to ensure that both teachers and students are aware of the Programme Outcomes (POs) and Course Outcomes (COs). These outcomes are explained to students during regular classroom teaching and academic interactions, helping them understand the objectives and expectations of each course.

Copies of the syllabus are maintained in the respective departments for easy reference. In addition, the syllabus along with Course Outcomes is also made available on the college website, ensuring accessibility and transparency.

The following section presents the Course Specific Outcomes for the Odd Semesters (I, III, and V) of the B.Com and BBA programmes.

SEMESTER – I

I Semester – BBA

1. Principles of Management

After completing the course, the student shall be able to:

- Understand the basic concepts, nature and importance of management.
- Explain the functions of management such as planning, organizing, staffing, directing and controlling.
- Analyse leadership styles, motivation theories and communication in organizations.
- Apply managerial principles in solving business problems.

2. Market Analysis for Business Decisions

After completing the course, the student shall be able to:

- Understand the importance of market analysis in business decisions.
- Analyse demand, supply and market trends.
- Apply analytical tools for evaluating market opportunities.
- Interpret market data for effective decision making.

3. Statistics for Business Decisions – I

After completing the course, the student shall be able to:

- Understand the basic statistical concepts used in business.
- Organize and present statistical data using tables and diagrams.
- Apply measures of central tendency and dispersion.
- Use statistical techniques for business decision making.

4. Financial Accounting

After completing the course, the student shall be able to:

- Understand accounting concepts and principles.
- Record business transactions using journal and ledger.
- Prepare financial statements such as Trading and Profit & Loss Account and Balance Sheet.
- Analyse financial information for business decisions.

I Semester – B.Com

1. Financial Accounting

After completing the course, the student shall be able to:

- Understand accounting principles and the accounting cycle.
- Record and classify financial transactions.
- Prepare financial statements of business organizations.
- Apply accounting knowledge in practical situations.

2. Principles of Marketing

After completing the course, the student shall be able to:

- Understand marketing concepts and marketing environment.
- Analyse consumer behaviour and market segmentation.
- Understand marketing mix strategies.
- Apply marketing concepts in business practices.

3. Business Environment

After completing the course, the student shall be able to:

- Understand the concept and importance of business environment.
- Analyse economic, political and legal environments affecting business.
- Understand government policies and their impact on business.
- Evaluate the impact of globalization.

4. Indian Financial System

After completing the course, the student shall be able to:

- Understand the structure of the Indian financial system.
- Identify the role of financial institutions and markets.
- Analyse the functions of commercial banks and financial intermediaries.
- Understand financial instruments and regulatory authorities.

SEMESTER – III

III Semester – BBA

1. Cost Accounting

After completing the course, the student shall be able to:

- Understand the conceptual framework of cost accounting.
- Identify elements of cost and prepare cost sheets.
- Analyse material, labour and overhead costs.
- Apply cost accounting techniques for cost control and decision making.

2. Organizational Behaviour

After completing the course, the student shall be able to:

- Understand individual and group behaviour in organizations.
- Analyse leadership, motivation and communication.
- Understand organizational culture and change.
- Apply behavioural concepts to improve organizational effectiveness.

3. Statistics for Business Decisions

After completing the course, the student shall be able to:

- Apply statistical methods for business analysis.
- Interpret statistical data for decision making.
- Use correlation and regression analysis.
- Analyse business data for forecasting.

III Semester – B.Com

1. Cost Accounting

After completing the course, the student shall be able to:

- Understand cost concepts and elements of cost.
- Analyse material, labour and overhead costs.
- Prepare cost sheets and determine cost of production.
- Apply cost accounting methods for managerial decisions.

2. Corporate Accounting

After completing the course, the student shall be able to:

- Understand accounting procedures of companies.
- Analyse share capital and debenture transactions.
- Prepare company financial statements.
- Apply accounting principles in corporate reporting.

3. Business Statistics

After completing the course, the student shall be able to:

- Understand statistical techniques used in business.
- Apply correlation and regression analysis.
- Interpret statistical data for decision making.
- Use statistical tools for business forecasting.

SEMESTER – V

V Semester – BBA

1. Production and Operations Management

After completing the course, the student shall be able to:

- Understand production planning and control systems.
- Analyse operations management techniques.

- Apply quality management and inventory control methods.
- Understand supply chain and logistics management.

2. Income Tax – I

After completing the course, the student shall be able to:

- Understand the structure and basic concepts of income tax.
- Determine residential status and compute taxable income.
- Calculate income under salary and house property heads.
- Understand deductions and exemptions.

3. Banking Law and Practice

After completing the course, the student shall be able to:

- Understand banking operations and services.
- Identify legal aspects related to banking.
- Analyse negotiable instruments and banking regulations.
- Understand the role of banks in economic development.

4. Fundamentals of Supply Chain Management

After completing the course, the student shall be able to:

- Understand supply chain concepts and strategies.
- Analyse procurement, distribution and logistics.
- Understand inventory and transportation management.
- Apply supply chain management in business operations.

5. Digital Marketing

After completing the course, the student shall be able to:

- Understand digital marketing concepts and strategies.
- Analyse online consumer behaviour.
- Use social media and search engine marketing tools.
- Apply digital marketing techniques for business promotion.

V Semester – B.Com

1. Financial Management

After completing the course, the student shall be able to:

- Understand financial planning and capital budgeting decisions.
- Analyse working capital management.
- Apply financial management techniques for investment decisions.
- Interpret financial statements for managerial decision making.

2. Income Tax Law and Practice – I

After completing the course, the student shall be able to:

- Understand income tax concepts and principles.
- Determine residential status and taxable income.
- Apply tax provisions to compute income.
- Understand deductions and exemptions.

3. Principles and Practice of Auditing

After completing the course, the student shall be able to:

- Understand auditing concepts and objectives.
- Identify duties and responsibilities of auditors.
- Understand audit procedures and evidence.
- Prepare and interpret audit reports.

4. Advanced Accounting

After completing the course, the student shall be able to:

- Understand advanced accounting standards and concepts.
- Analyse company accounts and financial statements.
- Apply accounting procedures in complex situations.
- Prepare financial reports according to accounting standards.

5. GST – Law and Practice

After completing the course, the student shall be able to:

- Understand the structure and concepts of GST.
- Identify different types of supply and GST liability.
- Understand input tax credit and GST registration procedures.
- Apply GST provisions in practical business situations

Language Course Outcomes

Kannada

After completing the course, the student shall be able to:

- Understand Kannada language, literature and cultural heritage.
- Develop reading, writing and communication skills in Kannada.
- Analyse literary works and appreciate Kannada literature.
- Understand social and cultural aspects reflected in Kannada texts.

Sanskrit

After completing the course, the student shall be able to:

- Understand the heritage and importance of Sanskrit language.
- Learn classical Sanskrit literature including prose, poetry and drama.
- Understand Sanskrit grammar such as Sandhi, Samasa, Linga and Vibhakti.
- Gain knowledge of classical authors like Kalidasa.
- Translate simple Kannada or English passages into Sanskrit.

Hindi

After completing the course, the student shall be able to:

- Understand Hindi language and literature.
- Develop reading, writing and communication skills in Hindi.
- Analyse prose and poetry written by Hindi authors.
- Understand social and cultural values reflected in Hindi literature.